



General Assembly

February Session, 2010

**Proposed Bill No. 76**

LCO No. 324

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
SEN. DEBICELLA, 21st Dist.

**AN ACT CONCERNING THE TAX CREDIT FOR HUMAN CAPITAL INVESTMENT.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-217x of the general statutes be amended to allow
- 2 business entities to take the tax credit for human capital investment
- 3 against the personal income tax.

**Statement of Purpose:**

To make the human capital tax credit available to LLCs and S corporations.